



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-110732-13]

RIN 1545-BL52

Guidance Regarding Dispositions of Tangible Depreciable Property; Hearing Cancellation

AGENCY: Internal Revenue Service (IRS), Treasury

ACTION: Cancellation of a notice of public hearing on proposed rulemaking.

SUMMARY: This document cancels a public hearing on proposed regulations regarding dispositions of property subject to depreciation under section 168 of the Internal Revenue Code.

DATES: The public hearing originally scheduled for December 19, 2013 at 10 a.m. is cancelled.

FOR FURTHER INFORMATION CONTACT: Oluwafunmilayo Taylor of the Publications and Regulations Branch, Legal Processing Division, Associate Chief Counsel (Procedure and Administration) at (202) 317-6901 (not a toll-free number).

SUPPLEMENTAL INFORMATION: A notice of proposed rulemaking, a notice of public hearing, and partial withdrawal of previously proposed regulations that appeared in the **Federal Register** on September 19, 2013 (78 FR 57547) announced that a public hearing was scheduled for December 19, 2013, at 10 a.m. in the IRS Auditorium, Internal Revenue Building, 1111 Constitution Avenue, NW. Washington, DC. The subject of the public hearing is under section 168 of the Internal Revenue Code.

The public comment period for these regulations expired on November 18, 2013. The notice of proposed rulemaking and notice of public hearing instructed those interested in testifying at the public hearing to submit a request to speak and an outline of the topics to be addressed. As of Monday, December 2, 2013, no one has requested to speak. Therefore, the public hearing scheduled for December 19, 2013, is cancelled.

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